ROYAL BOTANICAL GARDENS
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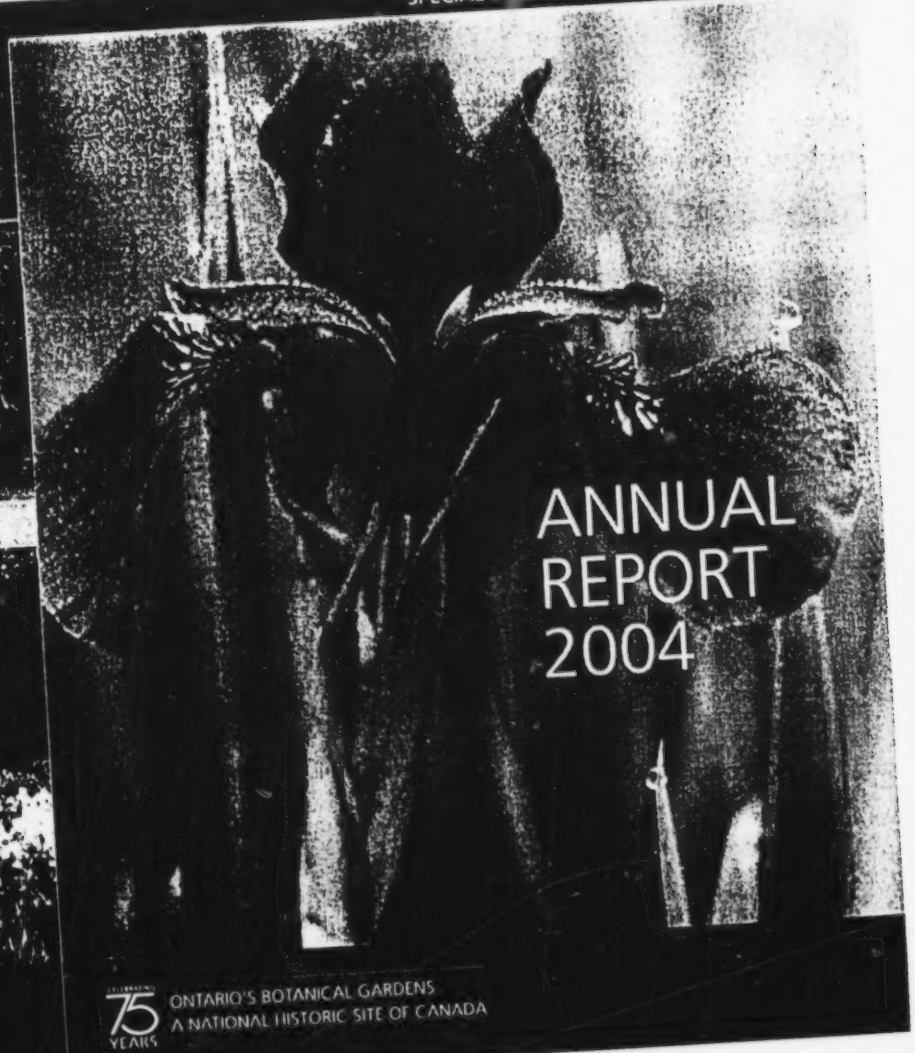
SPECIAL BULLETIN NO. 56 SEPTEMBER 2005



ANNUAL REPORT 2004

CELEBRATING 75 YEARS

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A NATIONAL HISTORIC SITE OF CANADA

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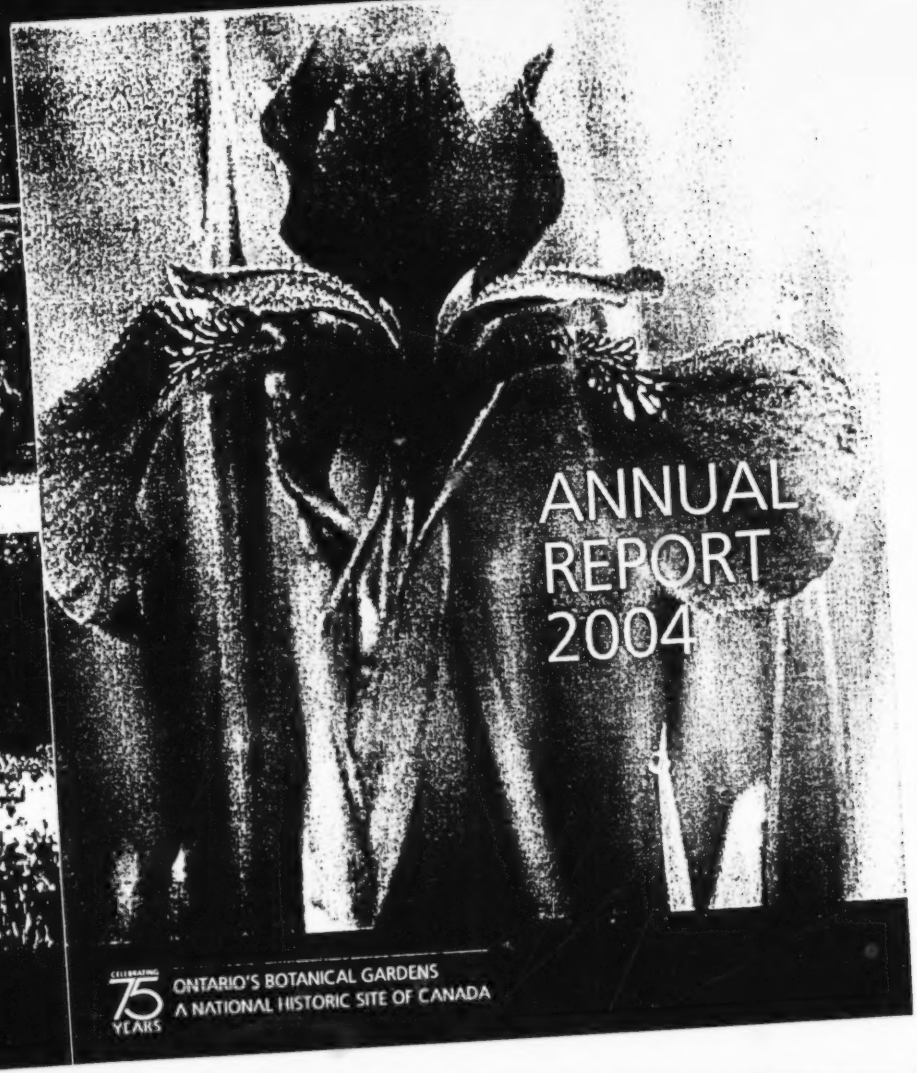

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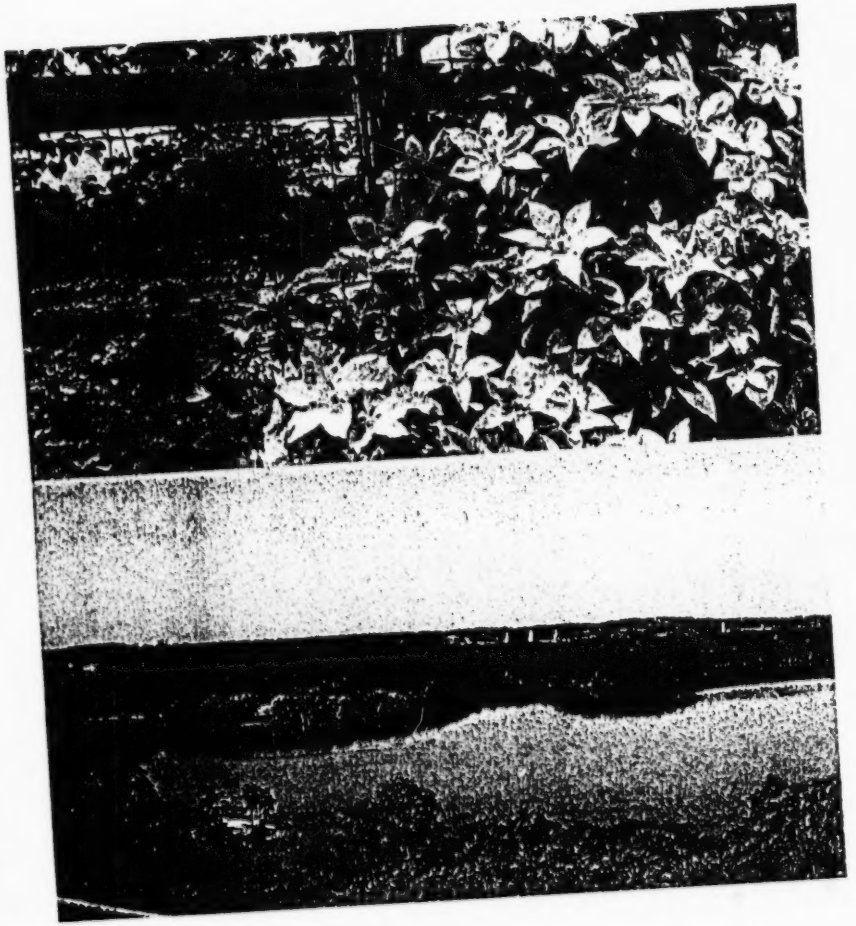

Board of Directors 2004

UNDER THE DISTINGUISHED PATRONAGE OF
The Honourable James K. Bartleman
Lieutenant-Governor of Ontario

Appointed by Council, City of Hamilton
Councillor Phil Bruckler
Yvonne Cunnington
Ian Brisbin
Peter Mitchell

Appointed by Council, Regional Municipality of Halton
Councillor Jane Fogal
Councillor Rick Craven
Christine Kerr
Belinda Gallagher
Ruth Lee (reappointed)

Appointed by the Lieutenant-Governor-in-Council, Province of Ontario
Alan Goddard (reappointed)
Ken Parker

Additional Members in place of appointments by the Governor-General-in-Council, Canada
Bill Bennett
Andrew Nizielski

Representing McMaster University
Dr. Peter George, President

Representing RBG Auxiliary
Patricia Arndt, President

RBG Board Appointments
Roger Couldrey
David Howell
Rick Kington
Annette McCoubrey
Marnie Spears
Grant Walsh

Officers of the Board
Chair, Grant Walsh
Past Chair, Marnie Spears
Vice-Chair, Roger Couldrey
Vice-Chair, Alan Goddard
Treasurer, Rick Kington
COO, Stephen Oliver

Auditors
Ernst & Young

RBG Auxiliary Liaison
Rosemary Russell

Director Emeritus
Dr. Leslie Laking

Chairman's report

The past year, has been one of public scrutiny, support, criticism, tragedy, restructuring, and rebirth. It was an episodic period running from one significant event to another. Hopefully the worst of times are past and the best of times have begun.

For our Board, this has been a frustrating time of governance. In the face of public review, we have not been able to do all of the things, which we know should be done.

Nonetheless 2004 saw some significant positive events.

A grassroots communications campaign in pursuit of a commitment to increased government funding resulted in a $1.87 million commitment from the Provincial government as well as Provincial government recognition of the importance of the sustainability of Royal Botanical Gardens.

On April 29, 2005, management drafted a new labour contract with CUPE, which means our employees have become partners in an effort to achieve a sustainable business model for our gardens. They join the Province of Ontario, Hamilton, Halton, the Auxiliary, our members and our donors as major supporters of The Gardens. Our thanks go to our employees, our municipalities, and management for reaching this significant agreement.

Royal Botanical Gardens' financial situation is much improved but remains volatile. Management has re-engineered our finances to allow The Gardens to adjust our seasonal expenses to reflect the seasonal volume demand.

The next few years will provide opportunities to do things differently at The Gardens.

The year 2004–2005 has been a very difficult one. We believe that we have begun the turnaround and can now pursue our future.

On behalf of the Board of Directors, I want to thank everyone who has stood by us as we began our transformation. Thank you to our funding partners. Thank you to our Auxiliary. Thank you to our dedicated employees and management.

We have experienced the worst times. Hopefully, we are experiencing the beginning of the best.

Grant B. Walsh
Chairman

To the Members of
Royal Botanical Gardens

We have audited the statement of financial position of Royal Botanical Gardens as at December 31, 2004 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Corporations Act (Ontario), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Ernst & Young LLP

Chartered Accountants
Toronto, Canada
June 23, 2005

Statement of financial position

As of December 31

	2004 $	2003 $
ASSETS		
Current		
Cash	288,251	163,390
Investments, at cost [note 3]	2,445,941	2,826,758
Accounts receivable	306,232	385,478
Inventory	109,200	—
Prepaid expenses	34,113	184,847
Other assets [note 14]	314,746	314,746
Total current assets	3,498,483	3,875,219
Investments, at cost [note 3]	9,049,111	10,332,356
Capital assets, net [note 4]	13,818,334	14,047,781
	26,365,928	28,255,356
LIABILITIES AND NET ASSETS		
Current		
Accounts payable	988,037	972,035
Deferred operating contributions [note 5]	2,786,385	3,131,618
Total current liabilities	3,774,422	4,103,653
Deferred capital contributions [note 6]	20,295,625	21,810,409
Total liabilities	24,070,047	25,914,062
Commitments and contingencies [note 16]		
Net assets		
Unrestricted	(432,756)	(423,956)
Investment in capital assets [note 8]	627,176	683,288
Endowments [note 9]	1,944,644	1,886,440
Board restricted funds [note 10]	156,817	195,522
Total net assets	2,295,881	2,341,294
	26,365,928	28,255,356

See accompanying notes

On behalf of the Board:

Director

Director

Statement of operations

Year ended December 31

	2004 $	2003 $
REVENUE		
Operating grants		
Province of Ontario – Ministry of Culture	2,418,500	1,593,384
City of Hamilton	579,000	575,610
Regional Municipality of Halton	574,685	544,460
	3,572,185	2,713,454
Amortization of deferred capital contributions [note 6]	969,712	621,166
Investment income [note 7]	20,724	205,899
Admissions	475,925	425,830
Donation from the Auxiliary of the Royal Botanical Gardens [note 11]	159,922	275,000
Membership fees and donations [note 7]	818,572	849,440
User fees and other income [note 7]	3,040,422	2,533,544
	9,057,462	7,624,333
EXPENSES		
Operations and maintenance	2,002,176	2,220,403
Gardens, parklands and sanctuaries	1,460,052	1,733,615
Buildings and equipment	1,078,739	669,752
Amortization of capital assets [note 8]	4,540,967	4,623,770
Scientific and research program	840,840	987,868
Educational program	466,985	609,848
Administration	1,319,425	1,138,797
Development and membership	225,980	319,341
Other programs and projects	586,323	27,796
Marketing, admissions and sales	857,956	1,159,282
Investment management fees	49,306	86,180
	8,887,782	8,952,882
Surplus (deficiency) of revenue over expenses before the following	169,680	(1,328,549)
Strategic studies and reorganization costs [note 15]	(294,022)	(1,597,032)
Deficiency of revenue over expenses for the year	(124,342)	(2,925,581)

See accompanying notes

Statement of changes in net assets

Year ended December 31

	2004					2003
	Unrestricted $	Investment in capital assets $ [note 8]	Endowments $ [note 9]	Board restricted funds $ [note 10]	Total $	Total $
Net assets, beginning of year	(423,956)	683,288	1,886,440	195,522	2,341,294	4,929,252
Deficiency of revenue over expenses for the year	(124,342)	—	—	—	(124,342)	(2,925,581)
Change in investment in capital assets [note 8]	56,112	(56,112)	—	—	—	—
Endowment contributions	—	—	20,000	—	20,000	242,283
Investment income allocations	—	—	58,929	—	58,929	95,340
Transfer	59,430	—	(20,725)	(38,705)	—	—
Net assets, end of year	(432,756)	627,176	1,944,644	156,817	2,295,881	2,341,294

See accompanying notes

Statement of cash flow

Year ended December 31

	2004 $	2003 $
OPERATING ACTIVITIES		
Deficiency of revenue over expenses for the year	(124,342)	(2,925,581)
Add (deduct) non-cash items		
Amortization of capital assets	1,078,739	669,752
Amortization of deferred capital contributions	(969,712)	(621,166)
Deferred capital contributions recognized as revenue	(841,563)	(321,450)
Deferred operating contributions recognized as revenue	(1,071,008)	(931,363)
Gain on sale of capital assets	(10,223)	—
	(1,938,109)	(4,129,808)
Net change in non-cash working capital balances related to operations	136,782	1,623,303
Cash used in operating activities	(1,801,327)	(2,506,505)
INVESTING AND FINANCING ACTIVITIES		
Purchase of capital assets	(849,292)	(1,371,246)
Proceeds on disposal of capital assets	10,223	—
Contributions restricted for capital asset purchases and interest	296,491	2,493,251
Deferred operating contributions and interest	725,775	1,138,154
Proceeds on disposal of investments	1,664,062	—
Purchase of investments	—	(679,478)
Endowment contributions and investment income	78,929	337,623
Cash provided by investing and financing activities	1,926,188	1,918,304
Net increase (decrease) in cash during the year	124,861	(588,201)
Cash, beginning of year	163,390	751,591
Cash, end of year	288,251	163,390

See accompanying notes

Notes to financial statements

December 31, 2004

1. DESCRIPTION AND BASIS OF PRESENTATION

Description

Royal Botanical Gardens [The Gardens] is one of Canada's premier cultural, educational and scientific institutions, comprised of more than 1,100 hectares of horticultural display gardens, arboretum, woodlands, wetlands and 30 kilometers of trails. Royal Botanical Gardens is an agency of the Ontario Ministry of Culture and receives additional support from the City of Hamilton [the "City"], the Regional Municipality of Halton, The Gardens' members, the Auxiliary of Royal Botanical Gardens [the "Auxiliary"], many corporations, foundations and individuals.

The Auxiliary is incorporated under the laws of Ontario as a separate corporation without share capital and was established to promote the objects and interests of The Gardens through volunteer service. The activities of the Auxiliary are undertaken with the approval of the Board of Directors [the "Board"] of Royal Botanical Gardens and any profits are to be used by The Gardens. The accounts of the Auxiliary are not consolidated in these financial statements.

Royal Botanical Gardens has an economic beneficial interest in a Crown-controlled foundation, Royal Botanical Gardens Crown Foundation [the "Crown Foundation"], which is not consolidated in these financial statements. The principal objectives of the Crown Foundation are to solicit, receive and distribute money and other property to support the mission and activities of The Gardens. Royal Botanical Gardens is a registered charity under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

Basis of presentation

These financial statements have been prepared on a going concern basis, which presumes the realization of Royal Botanical Gardens' assets and the discharge of its liabilities in the normal course of operations.

The Gardens has a working capital deficiency of $275,939 [2003 - $228,434], an unrestricted net asset deficiency of $432,756 [2003 - $423,956] and a negative cash flow from operating activities of $1,801,327 [2003 - $2,506,505].

The ability of Royal Botanical Gardens to continue as a going concern is uncertain and is dependent on the continuing support of its major funders as well as an increase in self-generated revenues.

These financial statements do not give effect to any adjustments which might be necessary should The Gardens be unable to continue as a going concern and therefore, be required to realize its assets and discharge its liabilities in other than the normal course of business and at amounts different from those reflected in the accompanying financial statements.

As a result of this difficult position, the major funders of Royal Botanical Gardens established a mandate Review Committee with the purpose of determining the future viability of The Gardens. This Review Committee presented its report in March 2005 and its recommendations are currently being considered. In response to the current financial difficulties during the year, management has taken steps to reduce operating costs including eliminating non-critical employment positions and renegotiating a new collective bargaining agreement as well as continuing new initiatives for self-generated revenue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applied within the framework of the significant accounting policies summarized below:

Revenue recognition

[a] Grants are recorded as revenue when the related expenses have been incurred and the applications for the grants have been approved by the relevant government agencies. Grants, which have been received in advance of incurring the related expenses, are included in the statement of financial position as deferred contributions.

[b] Unrestricted donations are recognized as revenue in the year in which they are received. Restricted donations are deferred and recognized as revenue in the year in which the related expenses are incurred.

[c] Externally restricted contributions for depreciable capital assets are deferred and amortized over the life of the related assets. Externally restricted contributions for land are recorded as a direct increase in net assets invested in capital assets. Externally restricted capital asset contributions that have not been expended are recorded as part of deferred capital contributions in the statement of financial position.

[d] Endowment contributions are recognized as direct increases in endowment net assets in the year in which they are received.

Donations in kind

Donations in kind of $5,000 [2003 - $6,903] are recorded at their estimated fair market value at the date of donation and are included in "membership fees and donations" and "user fees and other income" in the statement of operations.

Investments

Investments are carried at cost, which includes reinvested interest, dividends and capital gains. Individual investments are written down in the year where there is deemed to be an impairment in value which is other than temporary.

Inventory

Inventory, which consists of items available for sale in The Gardens' gift shop, is valued at the lower of cost or market. Capital assets Capital assets are recorded at cost, except for donated assets, which are recorded at fair market value at the date of contribution. The fair market value of donated land at the date of contribution could not be determined and therefore the total 1,100 hectares of land have been recorded at a nominal value of $1.

Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings	40 years
Mechanical equipment	20 years
Gardens and natural area infrastructures	20 years
Roadways and parking lots	20 years
Vehicles and equipment	5–10 years
Furniture and fixtures	10 years
Computer equipment	3 years

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those recorded in the financial statements.

3. INVESTMENTS

The investments consist primarily of pooled and money market funds. The total market value at December 31, 2004 was $12,100,213 [2003 - $13,118,771]. The combined rate of return [realized and unrealized] on these investments for the year ended December 31, 2004 was 8.2% [2003 - 5.81%].

4. CAPITAL ASSETS

Capital assets consist of the following:

	2004		
	Cost $	Accumulated amortization $	Net book value $
Land [note 2]	9,428	—	9,428
Buildings	14,190,660	6,117,316	8,073,344
Mechanical equipment	2,397,523	783,040	1,614,483
Gardens and natural area infrastructures	3,837,417	1,143,187	2,694,230
Roadways and parking lots	1,484,939	758,706	726,233
Vehicles and equipment	1,048,299	737,246	311,053
Furniture and fixtures	760,397	442,784	317,613
Computer equipment	1,149,060	1,077,110	71,950
	24,877,723	11,059,389	13,818,334

	2003		
	Cost $	Accumulated amortization $	Net book value $
Land [note 2]	9,428	—	9,428
Buildings	13,639,741	5,772,943	7,866,798
Mechanical equipment	2,386,827	670,368	1,716,459
Gardens and natural area infrastructures	3,107,436	848,613	2,258,823
Roadways and parking lots	1,484,939	684,460	800,479
Vehicles and equipment	1,058,522	579,425	479,097
Furniture and fixtures	619,871	402,480	217,391
Computer equipment	1,093,884	1,032,584	61,300
Construction in progress	638,006	—	638,006
	24,038,654	9,990,873	14,047,781

The change in net book value of capital assets was due to the following:

	2004 $	2003 $
Balance, beginning of year	14,047,781	13,346,287
Purchase of capital assets funded by deferred capital contributions	796,377	1,153,247
Purchase of capital assets internally funded	52,915	217,999
Amortization of capital assets	(1,078,739)	(669,752)
Balance, end of year	13,818,334	14,047,781

5. DEFERRED OPERATING CONTRIBUTIONS

The change in deferred operating contributions during the year consists of the following:

	2004 $	2003 $
Balance, beginning of year	3,131,618	2,924,827
Amount recognized as revenue during the year	(1,071,008)	(931,363)
Amount received related to subsequent year	642,690	1,017,759
Investment income allocation	83,085	120,395
Balance, end of year	2,786,385	3,131,618

Deferred operating contributions consist of the following:

	2004 $	2003 $
Externally restricted funds		
Project Paradise [see below]	706,914	965,036
Dorothy Muriel Matson Fund	499,841	670,221
Dunington Grubb Fund	382,364	370,665
Barbara Laking Memorial	123,284	125,590
Stanley Smith Horticultural Fund	19,500	19,500
Anna Harvey Clematis Fund	10,316	10,000
Dr. Ronald Graham Fund	26,357	26,357
J. Douglas Watson Memorial	12,348	12,348
New World Species Fund	9,025	8,749
Dorothy Miller Fund	492,538	439,796
Biodiversity	—	50,000
Mary Stedman	101,182	—
Ruth Stedman	20,000	—
Margaret Stedman	50,000	—
Deferred operating grants	231,330	165,000
Other amounts related to operations	101,386	268,356
	2,786,385	3,131,618

Project Paradise

The restoration of Cootes Paradise as part of the Fish and Wildlife Habitat Restoration project in Cootes Paradise and Grindstone Creek and the Hamilton Remedial Action Plan is still in process. The Project Paradise fund has been established by various donors to support this process.

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions consist of the following:

	2004 $	2003 $
Balance, beginning of year	21,810,409	20,259,774
Amortization of deferred capital contributions	(969,712)	(621,166)
Previously deferred amounts recognized as revenue during the year	(841,563)	(321,450)
Contributions received for capital purposes	96,611	2,106,362
Investment income on deferred capital contributions	199,880	386,889
Balance, end of year	20,295,625	21,810,409
Represented by		
Deferred capital contributions	13,191,158	13,364,493
Unspent capital contributions	7,104,467	8,445,916
	20,295,625	21,810,409

7. REVENUE

	2004 $	2003 $
Investment income		
Investment income earned during the year	341,893	713,183
Allocation to deferred capital contributions	(199,880)	(386,889)
Allocation to deferred operating contributions	(83,085)	(120,395)
Allocation to endowment contributions	(38,204)	—
	20,724	205,899
Membership fees and donations		
Membership fees	387,808	381,466
Donations	430,764	467,974
	818,572	849,440
User fees and other income		
Facility rentals and catering	490,789	423,251
Education	417,742	434,913
Other, including youth employment projects	1,060,883	817,431
Previously deferred amounts recognized as revenue during the year	1,071,008	857,949
	3,040,422	2,533,544

8. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	2004 $	2003 $
Capital assets, net	13,818,334	14,047,781
Amounts financed by deferred capital contributions [note 6]	(13,191,158)	(13,364,493)
Balance, end of year	627,176	683,288

The change in investment in capital assets is calculated as follows:

	2004 $	2003 $
Excess of expenses over revenue		
Amortization of deferred capital contributions	969,712	621,166
Amortization of capital assets	(1,078,739)	(669,752)
	(109,027)	(48,586)
Net change in investment in capital assets		
Purchase of capital assets	849,292	1,371,246
Amounts funded by deferred capital contributions	(796,377)	(1,153,247)
	52,915	217,999
Increase (decrease) in investment in capital assets	(56,112)	169,413

9. ENDOWMENTS

Contributions restricted for endowments consist of donations received by Royal Botanical Gardens where the endowment principal is required to remain intact. Accordingly, these amounts are classified as long-term investments. The investment income generated from the endowments must be used in accordance with the purposes established by donors. A policy has been established by the Board whereby the endowment funds are preserved from inflation by allocation of investment income. The provision for the year 2004 was established at 2% [2003 - 2%].

	2004 $	2003 $
General endowment	20,000	—
Woodland Garden Fund	597,252	585,541
Palmer Memorial Fund	179,186	175,672
Osborne Memorial Fund	66,531	65,225
Beth Parker Orchid Fund	29,187	28,614
Anne Elizabeth Powell Memorial	637,410	624,911
Albert Nind Scholarship Fund	26,616	25,810
A. Parker Orchid Lab	16,710	16,204
Dr. Robertson Medicinal Garden	52,020	51,000
Broman Land Trust	72,604	71,180
Elizabeth M. Lindley	247,128	242,283
	1,944,644	1,886,440

The statement of changes in net assets reflects a transfer of investment income in excess of the 2% inflationary adjustment interest from endowments to unrestricted to reflect the use of these funds in the current year in accordance with donor restrictions.

10. BOARD RESTRICTED FUNDS

Net assets subject to Board restrictions represent amounts received by Royal Botanical Gardens that have been restricted for specific purposes by the Board. Generally, the Board will restrict bequests, donations and interest earned on these monies. These restricted amounts are not available for other purposes without approval of the Board. Board restricted funds at December 31 consist of the following:

	2004 $	2003 $
General	142,071	180,776
Organizational	14,746	14,746
	156,817	195,522

11. AUXILIARY OF ROYAL BOTANICAL GARDENS

The accounts of the Auxiliary are presented separately and are not consolidated in these financial statements. Due to the nature of the operations, all of the net assets of the Auxiliary represent unrestricted funds. As at December 31, 2004, the balance of unrestricted funds of the Auxiliary was $248,990 [2003 - $321,108]

During the year, the Auxiliary contributed the following amounts to The Gardens for the indicated purposes:

	2004 $	2003 $
Operations	159,922	275,000

In addition, Royal Botanical Gardens provides facilities to the Auxiliary at no cost.

12. ROYAL BOTANICAL GARDENS CROWN FOUNDATION

As at December 31, 2004, the Crown Foundation reported total assets of $26,922 [2003 - $26,901]. During the year, no funds were distributed from the Crown Foundation to Royal Botanical Gardens [2003 - nil].

13. ACCUMULATED SICK LEAVE PLAN

Under a previous sick leave benefit plan, certain employees may become entitled to a cash payment in lieu of sick leave days when they leave The Gardens' employment. This plan has been replaced by long-term disability plans for service commencing in 1978.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee upon termination, has been provided for in the accounts. At December 31, 2004, the amount of the provision was $63,502 [2003 - $83,568]. The vested cash payment is based on the individual's current rate of pay at the time of termination.

14. OTHER ASSETS

Royal Botanical Gardens is the owner and beneficiary of life insurance policies purchased by certain members. The total face value of these policies was $115,000 at December 31, 2004 [2003 - $115,000]. The cash surrender value of these policies of $14,746 [2003 - $14,746] is included in other assets in the statement of financial position.

In addition, other assets include $300,000, which is the value of a property that is being held for resale.

15. STRATEGIC STUDIES AND REORGANIZATION COSTS

Strategic studies and reorganization costs consist of the following:

	2004 $	2003 $
Reorganization costs	187,758	662,357
Write-off of prepaid capital campaign costs	—	600,864
Allowance for GST receivable	106,264	333,811
	294,022	1,597,032

In the prior year, reorganization costs included amounts associated with the preparation of a new strategic plan and severance costs associated with the rationalization of certain services. Additionally, costs associated with a major capital campaign were written off as a result of curtailment in campaign activity and capital projects.

In the current year, continued uncertainty concerning the collectibility of the GST receivable resulted in a full allowance being recorded against the balance.

16. COMMITMENTS AND CONTINGENCIES

[a] In the ordinary course of business, Royal Botanical Gardens may be contingently liable for litigation and claims with customers, suppliers and former employees. Management believes that adequate provisions have been recorded in the accounts where required. Although it is not possible to accurately estimate the extent of potential costs and losses, if any, management believes, but can provide no assurance, that the ultimate resolution of such contingencies would not have a material adverse effect on the financial position of The Gardens.

[b] Subsequent to the year end Royal Botanical Gardens was named in a lawsuit claiming damages in the amount of $2,000,000 for breach of contract. A counter claim has been filed with respect to this matter. As it is too early to determine the impact of these events no amounts have been recorded in the financial statements.

RBG staff 2004

CEO'S OFFICE

Chief Operating Officer
Stephen Oliver (from April)
President and CEO
Roger Wheelock (to October)
Executive Assistant to the Office of the CEO
Mary Alice Peck (to December)

PLANNING, POLICY AND BOARD CO-ORDINATION

Head, Grants and Projects
Kate Oxley
Grants Co-ordinator
Tiffany Harvey (to May)

FINANCIAL SERVICES AND BUSINESS DEVELOPMENT

Chief Financial Officer
Henry Krukowski (from November)
Director, Financial Services
Lou Mitton (to June)
Accounts Payable/General Ledger Assistant
Lynn Gallant
Accounts Receivable Assistant
Georgia Beck
Finance Assistant
Patricia Dyack (from June)
Development Associate
Sylvia Cino
Membership Administrator
Mimi Rees (to October)

HUMAN RESOURCES

Director, Human Resources
Susan Ingram
Payroll and Benefit Administrator
Nancy Wills
Grounds Maintenance/Health and Safety Manager
Sid Gratton
Human Resources Assistant (part-time)
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Human Resources Generalist
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